

CA:03-40282
J. Gorton

**United States Court of Appeals
For the First Circuit**

MANDATE

No. 05-1010

IN RE MERRIMAC PAPER COMPANY, INC.,

Debtor,

MERRIMAC PAPER COMPANY, INC.,

Plaintiff, Appellee,

v.

RALPH HARRISON,

Defendant, Appellant.

JUDGMENT

Entered: August 25, 2005

This cause came on to be heard on appeal from the United States District Court for the District of Massachusetts, and was argued by counsel.

Upon consideration whereof, it is now here ordered, adjudged and decreed as follows: The district court order equitably subordinating the appellant's claim and transferring the Attachment is reversed. The matter is remanded to the district court, with the direction that the district court remand the case to the bankruptcy court with such instructions as may be necessary to carry out the holding of the opinion issued this day. Costs shall be taxed in favor of the appellant..

**Certified and Issued as Mandate
under Fed. R. App. P. 41.**

Richard Cushing Donovan, Clerk

[Signature]
Deputy Clerk

Date: SEP 15 2005

By the Court:

Richard Cushing Donovan, Clerk

MARGARET CARTER

By: Margaret Carter, Chief Deputy Clerk

[Certified copies to Hon Nathaniel Gorton and Hon. Joel B. Rosenthal. Copies to Mr. Smith, Mr. Shea, Mr. Renton, Mr. Lizzotte, Mr. James F. Wallack, Mr. Klotz, Mr. Greenberg, Mr. Scerra, Ms. Sankaran, Ms. Beard, Mr. Radzely, Mr. Houser, and Ms. Hopkins.]